

**EXHIBIT 2**  
Comparison of Treatment of Capital Income

<b>Capital Income</b>	<b>Current Law</b>	<b>SIT</b>	<b>GIT</b>
Dividends	Taxed up to 15%	Tax-free*	15%
Interest	Ordinary income rates†	Ordinary income rates‡	15%
Long-term capital gains (stock held for more than one year)	Up to 15%**	Up to 8.25%§	15%

\* If paid by U.S. corporations from domestic earnings.

† 10%, 15%, 25%, 28%, 33%, 35%.

‡ 15%, 25%, 30%, 33%.

\*\* But collectibles and unrecaptured IRC section 1250 gain are taxed at maximum rates of 28% and 25%, respectively.

§ Preferential treatment applies to the sale of stock, not other investments.